

**Defendant
Exhibit**

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UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WISCONSIN

In re:

JENNIFER McKINNEY AND
ISRAEL McKINNEY

Case No. 22-11558
Chapter 13
Hon. Rachel M Blise

Debtors.

Declaration of Nathan Baney

I, Nathan Baney, pursuant to 28 U.S.C. § 1746, hereby declare as follows:

1. I am a trial attorney in the Central Region Civil Trial Section of the Tax Division, U.S. Department of Justice. I have been a licensed attorney since 2007. I make this declaration in support of the United States' *ex parte* motion for an order freezing the Debtor's retirement accounts pending a determination of a motion to lift the stay for the IRS to levy them.

2. The United States believe exigent circumstances exist to temporarily freeze the debtors' IRA pending the outcome of a lift stay motion given the debtors' problematic history within the bankruptcy courts and conflicting statements the debtor has given within this bankruptcy.

3. The United States could suffer irreparable harm should the debtors remove or otherwise abscond with the funds held within their SEP accounts prior to the court ruling on the lift stay motion.

4. The debtors will not suffer any harm as a freeze would simply preserve the status quo pending resolution of the lift stay motion. Notably, the United States is not asking for a ruling on the Motion for Lift Stay *ex parte*, only that the funds be frozen while the Court considers the lift stay motion.

5. As represented in the *ex parte* motion, the debtor did not make any estimated payments to the IRS, even though that monthly expense of \$8,400 was deducted from Ms. McKinney's gross income to arrive at their disposable income in the April Ch. 13 case. (22-10661, ECF No. 17, pg. 46)

I declare under penalty of perjury this 26th day of October, 2022, that the foregoing is true and correct.

/s/ Nathan D Baney
Nathan D. Baney